

Docket No.: 286666US28PCT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313 ATTORNEYS AT LAW

RE: Application Serial No.: 10/574,589

Applicants: Masahisa KAWASHIMA, et al.

Filing Date: April 4, 2006

For: MAIL DISTRIBUTION SYSTEM, MAIL DISTRIBUTION METHOD, AND MAIL DISTRIBUTION PROGRAM

Group Art Unit: 2445

Examiner: KRISHNAN, VIVEK V.

SIR:

Attached hereto for filing are the following papers:

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Credit card payment is being made online (if electronically filed), or is attached hereto (if paper filed), in the amount of \$0.00 to cover any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND, MAIER & NEUSTADT, P.C.

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